

## **AMENDMENTS TO THE SPECIFICATION**

Please replace the title with the following amended title:

~~-- FLOATING GATE AND METHOD OF FABRICATING THE SAME~~

Please replace the paragraph at page 4, line 19 with the following amended paragraph:

-- Accordingly, the present invention also provides a floating gate formed on the surface of the semiconductor substrate comprising a conductive base and a conductive protruding layer. The conductive base has a first top portion and a first bottom portion. An edge of the first top portion is a first tip. ~~The first bottom portion contacts the semiconductor substrate.~~ A gate dielectric layer is interposed between the semiconductor substrate and the conductive base so as to directly contact with the first bottom portion. The conductive protruding layer protrudes from the conductive base. The conductive protruding layer has a flat top. The conductive protruding layer has a second top portion and a second bottom portion. An edge of the top portion is a second tip. The second bottom portion contacts the first top portion. The conductive protruding layer has two concave sidewalls. A multiple tip floating gate is composed of the conductive base and the conductive protruding layer.